

1 **LUJAN AGUIGUI & PEREZ LLP**

2 Pacific News Building, Suite 300

3 238 Archbishop Flores Street

4 Hagåtña, Guam 96910

5 Telephone (671) 477-8064

6 Facsimile (671) 477-5297

7 *Attorneys for Plaintiff Charmaine R. Torres*

FILED
DISTRICT COURT OF GUAM

OCT 24 2007 *mb*

JEANNE G. QUINATA
Clerk of Court

8 **DISTRICT COURT OF GUAM**

9 **TERRITORY OF GUAM**

10 JULIE BABAUTA SANTOS, *et al.*,

11 Petitioners,

12 -v-

13 FELIX P. CAMACHO, *et al.*

14 Respondents.

Civil Case No. 04-00006

**DECLARATION OF PETER C. PEREZ
REGARDING BILLING
STATEMENTS PURSUANT TO THE
COURT'S ORDER**

15 CHARMAINE R. TORRES, *et al.*,

16 Plaintiffs,

17 -v-

18 GOVERNMENT OF GUAM, *et al.*,

19 Defendants.

Civil Case No. 04-00038

20 MARY GRACE SIMPAO, *et al.*,

21 Plaintiffs,

22 -v-

23 GOVERNMENT OF GUAM,

24 Defendant.

25 -v-

26 FELIX P. CAMACHO, Governor of Guam,
27 Intervenor-Defendant.

Civil Case No. 04-00049

28
ORIGINAL

1 I, Peter C. Perez, declare as follows:


2 1. I am a partner in the law firm of Lujan Aguigui & Perez LLP, counsel for Plaintiff
3 Charmaine R. Torres in this class action lawsuit.

4 2. Attached hereto as Exhibit A is a true and correct un-redacted copy of my firm's
5 internal billing statements documenting the time, work, costs, and expenses in connection with
6 this case. The time spent by attorneys and other professional staff of the firm are billed at the
7 current standard commercial hourly rates for our firm. The statements are informational in nature
8 and are for the purpose of documenting the time spent by our firm in connection with the case.
9 Our fee agreement in effect with our client is not based on an hourly basis, but is an agreement
10 acknowledging that the case will be pursued as a class action and that in the event the case is
11 actually resolved as a class action then our legal fees will be determined by the Court. In the
12 event the case is not resolved as a class action, our fee would be thirty-three and one-third percent
13 (33-1/3%) of the net recovery, and forty percent (40%) of any net recovery in the event of any
14 appeals.

15 4. The statements are being submitted to the court pursuant to the Court's Order of
16 September 13, 2007, as orally modified by the Court on September 20, 2007 and the Court's
17 Order of October 19, 2007.

18 I declare under penalty of perjury that the foregoing is true and correct to the best of my
19 knowledge and belief.

20 Executed in Hagåtña, Guam this 24th day of October 2007.

21 

22 **PETER C. PEREZ**
23
24

25 T-0025C/347-02C/0347/PCP: wdj
26
27
28

EXHIBIT A

Lujan, Aguigui & Perez LLP

238 Archbishop Flores Street
PNB Suite 300
Hagatna, GU 96910

Ph:671-477-8064

Fax:671-477-5297

Charmaine Torres

October 12, 2007

Attention:

File #: 347-02

Inv #: 2516

RE: EITC Case - Contingency

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jun-29-04	Conference with Attorney Ignacio Aguigui regarding case; Conference regarding strategy for representation.	0.50	162.50	DJL
Jun-30-04	Research regarding motion to intervene; Review pleadings and files.	8.00	2,000.00	ICA
Jul-01-04	Teleconference with Attorney Ignacio Aguigui and Attorney John Unpingco regarding intervention.	0.50	162.50	DJL
	Legal research regarding intervention; Teleconference with Attorney John Unpingco and Attorney David Lujan regarding same.	3.50	875.00	ICA
	Teleconference with Attorney Ignacio Aguigui and Attorney David Lujan regarding intervention.	0.50	125.00	JSU
Jul-02-04	Legal research regarding intervention and class actions.	2.50	625.00	ICA
Jul-04-04	Legal research; Continue drafting complaint and memorandum of points and authorities.	5.50	1,375.00	ICA
Jul-05-04	Continued legal research; Continued drafting complaint and memorandum of points and authorities in support of motion to intervene.	10.50	2,625.00	ICA

	Draft motion to intervene; Review and research all materials.	10.00	2,500.00	ACP
Jul-06-04	Conference with Attorney Ignacio Aguigui, Attorney Peter Perez and Attorney Anthony Perez, and potential class representatives.	1.00	325.00	DJL
	Revise memorandum of points and authorities, motion and other filings; Conferences with Attorney Peter Perez, Attorney Anthony Perez and Attorney David Lujan, and potential class representatives.	8.00	2,000.00	ICA
	Conference with Attorney Ignacio Aguigui, Attorney David Lujan, Attorney Anthony Perez and potential class representatives; Research and draft pleadings.	6.00	1,500.00	PCP
	Research and draft pleadings.	6.00	1,500.00	ACP
	Conference with Attorney Ignacio Aguigui, Attorney David Lujan, Attorney Peter Perez and potential class representatives.	1.00	250.00	ACP
Jul-07-04	Review pleadings and file; Conference with Attorney Peter Perez, Attorney John Unpingco and Attorney David Lujan regarding case; Follow up hearing date with court; Legal research.	3.50	875.00	ICA
	Continue working on case strategy including meetings with Attorney Ignacio Aguigui and Attorney Anthony Perez.	2.00	500.00	PCP
	Strategy meeting; Call to court for dates.	0.50	125.00	ACP
Jul-08-04	Conference with Attorney Ignacio Aguigui, Attorney John Unpingco and Attorney Peter Perez.	0.75	243.75	DJL
	Draft submission of revised proposed complaint and petition; Conference with Attorney David Lujan, Attorney John Unpingco and Attorney Peter Perez; Review legal research; Teleconference with Attorney Phillips.	2.75	687.50	ICA
	Conference with Attorney Ignacio Aguigui, Attorney David Lujan and Attorney Peter Perez.	0.75	187.50	JSU

Conference with Attorney Ignacio Aguigui,
Attorney David Lujan and Attorney John
Unpingco.

0.75

187.50

PCP

Jul-09-04

Teleconference with Attorney Phillips and
Attorney Van de Veld; Conference with
Attorney John Unpingco; Draft motion to
vacate opt out date and fairness hearing date;
Meetings with Attorney Peter Perez.

3.75

937.50

ICA

Conference with Attorney Ignacio Aguigui.

0.25

62.50

JSU

Meetings with Attorney Ignacio Aguigui
regarding case.

0.50

125.00

PCP

Jul-11-04

Conference with Attorney Ignacio Aguigui.

0.50

162.50

DJL

Legal research; Review file and legal research;
Conference with Attorney David Lujan.

4.50

1,125.00

ICA

Jul-12-04

Prepare for radio interview; Attend radio
interview; Finalize Motion to Vacate August
9th Opt Out and September 9th Hearing.

3.00

750.00

ICA

Jul-13-04

Review Order; File Submission of Second
Amended Proposed Complaint.

1.50

375.00

ICA

Jul-14-04

Review filings from Attorney Phillips; Draft
and revise reply in support of motion to vacate;
Legal research; Conferences with Attorney
Peter Perez.

7.00

1,750.00

ICA

Conferences with Attorney Ignacio Aguigui.

0.50

125.00

PCP

Prepare motion.

4.00

1,000.00

ACP

Jul-15-04

Revise and finalize reply in support of motion
to vacate; Prepare for hearing on motion.

7.00

1,750.00

ICA

Draft and research motion.

3.00

750.00

ACP

Jul-16-04

Prepare for hearing; Attend Hearing on Motion
to Vacate August 8th and September 9th
Dates.

4.00

1,000.00

ICA

Review Van de Veld Opposition.

0.50

125.00

ACP

Jul-29-04

Legal research; Review case cited by opposing
parties.

3.50

875.00

ICA

Jul-30-04	Legal research; Review cases cited by opposing parties; Begin drafting reply to Naputi opposition.	4.50	1,125.00	ICA
Jul-31-04	Continue drafting reply to Naputi opposition; Continue legal research.	8.25	2,062.50	ICA
Aug-01-04	Continue drafting reply briefs and declarations; Legal research.	10.50	2,625.00	ICA
Aug-02-04	Review reply to Naputi's Opposition and Petitioner's Opposition to Motion to Intervene; Execute declaration; Conference with Attorney Ignacio Aguigui regarding same.	0.50	162.50	DJL
	Revise and finalize reply briefs and declarations; Conferences with Attorney John Unpingco and Attorney David Lujan regarding same; Teleconference with Steve Limtiaco; Organize files and cases.	6.25	1,562.50	ICA
	Conference with Attorney David Lujan and Attorney Ignacio Aguigui.	0.25	62.50	JSU
	Revise declarations; Conference with Attorney Ignacio Aguigui.	0.75	187.50	PCP
Aug-03-04	Review Naputi motion to disqualify Judge Manibusan; Conference with Attorney John Unpingco regarding same; Assemble cases and filings to prepare for hearing.	1.50	375.00	ICA
	Conference with Attorney Ignacio Aguigui regarding Naputi motion to disqualify Judge Manibusan.	0.50	125.00	JSU
Aug-04-04	Conference with Attorney John Unpingco and Attorney Ignacio Aguigui.	0.50	162.50	DJL
	Prepare for hearing; Conference with Attorney David Lujan and Attorney John Unpingco.	6.00	1,500.00	ICA
	Conference with Attorney David Lujan and Attorney Ignacio Aguigui.	0.50	125.00	JSU
Aug-05-04	Review Order Denying Intervention; Conference with Attorney John Unpingco and Attorney Ignacio Aguigui regarding strategy of proceeding with case.	1.00	325.00	DJL
	Prepare for hearing; Review court order;	8.75	2,187.50	ICA

Conferences with Attorney John Unpingco and Attorney David Lujan; Legal research regarding appeals and other issues regarding filing of separate lawsuit; Interviews with reporters.

Aug-06-04	Conference with Attorney Ignacio Aguigui and Attorney John Unpingco regarding strategy.	0.50	162.50	DJL
	Continue drafting complaint for new lawsuit; Conferences with Attorney John Unpingco and Attorney David Lujan; Legal research.	4.00	1,000.00	ICA
	Conference with Attorney David Lujan and Attorney Ignacio Aguigui.	0.50	125.00	JSU
Aug-08-04	Continue revising complaint.	2.50	625.00	ICA
Aug-09-04	Revise and finalize complaint; Conferences with Attorney John Unpingco.	6.50	1,625.00	ICA
	Conferences with Attorney Ignacio Aguigui.	0.50	125.00	JSU
Aug-10-04	Interviews with media regarding case; Prepare for interviews; Conference with Attorney John Unpingco; Teleconference with Shannon Taitano.	1.00	250.00	ICA
	Conference with Attorney Ignacio Aguigui.	0.25	62.50	JSU
Aug-11-04	Conference with Attorney John Unpingco and Attorney Ignacio Aguigui.	0.75	243.75	DJL
	Conference with Attorney John Unpingco and Attorney David Lujan regarding case; Review materials.	1.00	250.00	ICA
	Conference with Attorney David Lujan and Attorney Ignacio Aguigui.	0.75	187.50	JSU
Aug-12-04	Teleconference with with prospective EIC class member; Review EIC requirements; Teleconference with Shannon Taitano.	0.75	187.50	ICA
Aug-13-04	Teleconference with Attorney Ignacio Aguigui.	0.25	81.25	DJL
	Teleconference with Attorney David Lujan; Conference with Attorney John Unpingco.	0.50	125.00	ICA

	Conference with Attorney Ignacio Aguigui.	0.25	62.50	JSU
Aug-24-04	Legal research regarding voluntary dismissals of claims against co-defendants.	1.50	375.00	ICA
Aug-26-04	Conference with Attorney Ignacio Aguigui.	0.50	162.50	DJL
	Conferences with Attorney Rodney Jacob; Draft first amended complaint; Conference with Attorney David Lujan.	2.50	625.00	ICA
Aug-27-04	Conference with Attorney John Unpingco and Attorney Ignacio Aguigui.	0.25	81.25	DJL
	Conference with Attorney John Unpingco and Attorney David Lujan; Revise and finalize Amended Complaint; Legal research; Teleconference with Attorney Dan Benjamin.	2.50	625.00	ICA
	Conference with Attorney David Lujan and Attorney Ignacio Aguigui.	0.25	62.50	JSU
Aug-30-04	Meeting regarding case; Follow up matters regarding service of complaint and summons.	1.50	375.00	ICA
Aug-31-04	Teleconference with Attorney Dan Benjamin regarding stipulation; Follow up matters regarding service of Summons and Complaint.	0.75	187.50	ICA
Sep-20-04	Review and respond to email from Cathy Cepeda regarding tax return filings for EITC case	0.25	62.50	ICA
Oct-13-04	Review October 5, 2004 Order regarding mediation.	0.25	81.25	DJL
	Review order.	0.25	62.50	PCP
Oct-27-04	Review scheduling notice; Review letter from Calvo & Clark.	0.50	125.00	PCP
Oct-28-04	Review government's Motion to Intervene and Motion to Dismiss.	1.00	325.00	DJL
Oct-29-04	Reviewed motion to dismiss and memorandum of law and authorities.	0.50	125.00	JSU
	Review of motion to dismiss; Set up meeting regarding scheduling order.	1.00	250.00	PCP

Oct-31-04	Teleconference with Attorney Benjamin regarding his letter and court's order for a Scheduling Order; Reviewed Attorney Benjamin's letter and court order; Arranged for meeting of all attorney to agree on a scheduling order.	0.75	187.50	JSU
Dec-02-04	Conference with Dan Benjamin.	0.25	62.50	PCP
Dec-03-04	Review and sign stipulation and order.	0.25	62.50	PCP
Dec-13-04	Review order regarding Julie Santos case.	0.25	62.50	PCP
Dec-14-04	Follow up on case status.	0.25	62.50	PCP
Dec-22-04	Review motion rules; Meeting regarding filing of opposition brief.	0.50	125.00	PCP
Dec-29-04	Conference with Rodney Jacob; Review letter from Attorney General; Conference with Cathy regarding case.	0.75	187.50	PCP
Jan-05-05	Review court order; Call court for clarification.	0.50	125.00	PCP
Jan-31-05	Review Petition.	0.50	162.50	DJL
Feb-09-05	Review Order dated 02/9/05.	1.00	250.00	PCP
Feb-14-05	Review Decision & Order in Julie Babauta case.	0.25	81.25	DJL
Feb-25-05	Conference with Attorney Peter Perez.	0.25	62.50	ICA
	Conference with Attorney Peter Perez.	0.25	62.50	ICA
	Conference with Attorney Aguigui regarding case status.	0.25	62.50	PCP
Mar-01-05	Meeting with Attorney Peter Perez; Review filings.	1.00	250.00	ICA
	Conferences with Attorney Ignacio Aguigui, Attorney Anthony Perez, Attorney Delia Lujan regarding case strategy and status.	0.50	125.00	PCP
	Conference with Attorney Peter Perez.	0.25	62.50	ACP

	Conference with Attorney Peter Perez.	0.25	48.75	DSL
Mar-02-05	Review motions to dismiss; Review file.	2.00	500.00	ICA
	Review motions to dismiss.	2.00	390.00	DSL
Mar-03-05	Review file.	3.00	585.00	DSL
Mar-18-05	Research regarding motions to dismiss.	2.50	487.50	DSL
Apr-04-05	Conference with Attorney Peter Perez regarding motion to dismiss	0.50	125.00	ICA
	Conference with Attorney Ignacio Aguigui; Review scheduling order; Call to Court	1.00	250.00	PCP
Apr-05-05	Research for opposition to motion to dismiss	3.00	585.00	DSL
Apr-06-05	Review file regarding motions to dismiss; Research regarding oppositions	4.00	780.00	DSL
Apr-07-05	Conference with Dan Benjamin regarding resetting dates	0.25	62.50	PCP
	Research for oppositions	3.00	585.00	DSL
Apr-11-05	Meeting with attorneys regarding motion to dismiss; Review files and research materials	1.00	250.00	ICA
	Meetings with Attorney Delia Lujan, Attorney Ignacio Aguigui, Attorney Anthony Perez and Attorney John Unpingco; Teleconference with Dan Benjamin	1.00	250.00	PCP
	Review file and motions to dismiss; Research regarding oppositions; Meetings with attorneys.	6.50	1,267.50	DSL
Apr-12-05	Research regarding opposition to motion to dismiss	6.00	1,170.00	DSL
Apr-13-05	Conference with Attorney Delia Lujan regarding opposition to motion to dismiss; Review file; Research	1.75	437.50	ICA
	Research regarding opposition to motion to dismiss; Draft opposition	7.00	1,365.00	DSL

Apr-14-05	Meeting with Attorney Delia Lujan regarding motion status	0.25	62.50	PCP
	Research for and draft opposition to motion to dismiss; Conference with Attorney Peter Perez.	7.25	1,413.75	DSL
Apr-15-05	Conference with Attorney Anthony Perez	0.25	62.50	ICA
	Conference with Attorney Delia Lujan regarding opposition motions	0.25	62.50	PCP
	Conference with Attorney Ignacio Aguigui.	0.25	62.50	ACP
	Research for and draft oppositions to motion to dismiss; Conference with Attorney Peter Perez.	11.00	2,145.00	DSL
Apr-16-05	Review draft opposition; Conference with Attorney Peter Perez	3.25	812.50	ICA
	Review Attorney Delia Lujan's draft opposition motions	2.50	625.00	PCP
	Conference with Attorney Ignacio Aguigui.	0.25	62.50	PCP
Apr-17-05	Teleconference with Attorney Peter Perez; Review and revise draft of opposition to motion to dismiss; Legal research	5.50	1,375.00	ICA
	Review case materials; Prepare oppositions to motions to dismiss; Calls with Attorney Ignacio Aguigui	4.00	1,000.00	PCP
	Conference with Attorney Ignacio Aguigui.	0.25	62.50	PCP
Apr-18-05	Review and revise opposition; Conferences with Attorney Peter Perez	4.25	1,062.50	ICA
	Continued preparation of opposition to motion to dismiss; Draft stipulation to continue scheduling order/discovery plan; Teleconference with court, Tom Fisher and Attorney Delia Lujan	8.00	2,000.00	PCP
	Conference with Attorney Ignacio Aguigui.	0.75	187.50	PCP
	Meetings with Attorney Eliseo Florig.	1.00	250.00	PCP

	Review case file at District Court regarding pleadings needed by Attorney Peter Perez; discuss same with Attorney Peter Perez; On line research regarding same	4.50	877.50	EMF
Apr-19-05	Finalize remaining documents covering dismissal motions; Conference with Steven Cohen	1.00	250.00	PCP
Apr-26-05	Meeting with Attorney Peter Perez.	0.25	62.50	ICA
	Meeting with Attorney Ignacio Aguigui regarding motions	0.25	62.50	PCP
Apr-28-05	Conference with Attorney Peter Perez.	0.25	62.50	ICA
	Teleconferences with Court regarding motion hearing; Review and execute stipulation; Conference with Attorney Ignacio Aguigui	0.75	187.50	PCP
Apr-29-05	Calls to Court	0.25	62.50	PCP
May-03-05	Conference with Attorney Delia Lujan regarding judicial notice and exhibits filings	0.25	62.50	PCP
	Review Governor's reply to opposition to motions: Research regarding reply; Conference with Attorney Peter Perez.	3.00	585.00	DSL
May-04-05	Research regarding Governor's reply and Attorney General's reply; Review file	6.00	1,170.00	DSL
May-05-05	Research regarding judicial notice; Prepare request to take judicial notice and submission of exhibits	3.50	682.50	DSL
May-06-05	Meeting with Attorney Peter Perez.	0.75	187.50	ICA
	Meeting with Attorney Delia Lujan and Attorney Ignacio Aguigui regarding judicial notice and exhibits; Review Request for Judicial Notice	1.00	250.00	PCP
	Prepare request to take judicial notice; Meeting with Attorney Peter Perez and Attorney Ignacio Aguigui	2.50	487.50	DSL
May-09-05	Teleconference with Attorney Delia Lujan.	0.25	62.50	PCP

	Prepare request for judicial notice; Teleconference with Attorney Peter Perez	1.00	195.00	DSL
May-10-05	Conference with Attorney Delia Lujan regarding 5/12/05 motion	0.25	81.25	DJL
	Meeting with Attorney Anthony Perez and Attorney Delia Lujan regarding case; Transmit email to attorneys	1.00	250.00	PCP
	Meeting with Attorney Peter Perez.	0.50	125.00	ACP
	Meeting with Attorney Peter Perez.	0.50	97.50	DSL
	Meeting with Attorney David Lujan.	0.25	48.75	DSL
May-11-05	Teleconference with court, Dan Benjamin and Steve Cowan regarding continuing hearing	0.50	125.00	ACP
	Prepare for oral arguments	2.00	390.00	DSL
May-12-05	Review and execute certificates of service	0.25	62.50	PCP
	Prepare for oral arguments	2.00	390.00	DSL
May-13-05	Prepare for oral arguments; Research	3.00	585.00	DSL
May-16-05	Prepare for oral arguments; Review file	8.00	1,560.00	DSL
May-17-05	Review file; Prepare for oral arguments	4.00	780.00	DSL
May-18-05	Review file; Prepare for oral argument	4.00	780.00	DSL
May-19-05	Calls to office regarding motion; Oversee case status	1.00	250.00	PCP
	Prepare for oral arguments; Research	7.00	1,365.00	DSL
May-20-05	Prepare for oral arguments; Research	9.00	1,755.00	DSL
May-21-05	Prepare for oral arguments; Research	10.00	1,950.00	DSL
May-22-05	Prepare for oral arguments; Research	10.00	1,950.00	DSL
May-23-05	Prepare for and attend oral arguments	8.00	1,560.00	DSL

May-24-05	Conference with Attorney Delia Lujan.	0.25	81.25	DJL
	Meeting with Attorney Delia Lujan.	0.25	62.50	ICA
	Meeting with Attorney Ignacio Aguigui and James Brooks regarding hearing; Teleconference with Attorney David Lujan	0.25	48.75	DSL
May-25-05	Meeting with Attorney Delia Lujan	0.25	62.50	PCP
	Meeting with Attorney John Unpingco regarding adding U.S. as defendant; Meeting with Attorney Peter Perez.	0.33	64.35	DSL
Jun-14-05	Review notice; Meetings with Attorney Anthony Perez and Attorney Delia Lujan.	1.00	250.00	PCP
	Meeting with Attorney Peter Perez.	0.50	125.00	ACP
	Meeting with Attorney Peter Perez.	0.50	97.50	DSL
Jun-16-05	Meeting with Attorney Delia Lujan and Attorney Anthony Perez; Review and execute Request for Judicial Notice.	0.75	187.50	PCP
	Conference with Attorney Peter Perez and Attorney Delia Lujan.	0.50	125.00	ACP
	Conference with Attorney Peter Perez and Attorney Anthony Perez.	0.50	97.50	DSL
Jun-20-05	Conference with Attorney Delia Lujan regarding settlement in Santo v. Government of Guam and how it affects our case regarding 1995 claim; Review PDN regarding same and watch KUAM to verify same.	1.00	325.00	DJL
Jun-21-05	Teleconference with Attorney Calvo, Attorney Ignacio Aguigui, and Attorney Delia Lujan regarding impact of Santos settlement on our complaint and for 6/25/05 meeting with Attorney Calvo and Attorney Benjamin.	0.50	162.50	DJL
	Conference with Attorney Delia Lujan.	0.25	62.50	ICA
	Meeting with Attorney David Lujan; research whether client should settle claims for tax years not mentioned in class action petition.	3.00	585.00	DSL

Jun-22-05	Meeting with Attorney Peter Perez.	0.50	125.00	ICA
	Meeting with Attorney Peter Perez and Attorney Delia Lujan.	0.50	125.00	ICA
	Meetings with Attorney Ignacio Aguigui and Attorney Delia Lujan.	1.00	250.00	PCP
	Research regarding client could settle claims for tax years not mentioned in class action petition; Meeting with Attorney Peter Perez.	1.00	195.00	DSL
Jun-23-05	Meeting with Attorney Anthony Perez.	0.25	62.50	ICA
	Meeting with Attorney Ignacio Aguigui and Attorney Delia Lujan.	0.25	62.50	ACP
	Review second Santos settlement documents.	1.00	195.00	DSL
	Meeting with Attorney Anthony Perez.	0.25	48.75	DSL
Jun-24-05	Meeting with Attorney Calvo.	0.50	125.00	ICA
Jun-27-05	Conference with Attorney Ignacio Aguigui, Attorney Delia Lujan, Attorney Peter Perez, Attorney Rodney Jacob and Attorney Eduardo Calvo.	1.50	487.50	DJL
	Conference with Attorney David Lujan; Meeting with Attorney David Lujan, Attorney Calvo, Attorney Peter Perez and Attorney Delia Lujan.	2.25	562.50	ICA
	Review settlement agreement; Meetings with Attorney David Lujan, Attorney Ignacio Aguigui and Attorney Delia Lujan.	1.25	312.50	PCP
	Meeting with Attorney Calvo, Attorney Jacob, Attorney David Lujan, Attorney Peter Perez, and Attorney Ignacio Aguigui regarding settlement and other class actions.	2.00	390.00	DSL
Jun-28-05	Conference with Attorney Ignacio Aguigui.	0.50	162.50	DJL
	Conference with Attorney Delia Lujan regarding case status; Conference with Attorney David Lujan.	1.00	250.00	ICA
	Review Governor's motion to stay; Draft	5.00	975.00	DSL

request to take judicial notice of settlement;
Attend status conference in Santos case;
Conference with Attorney Ignacio Aguigui.

Jul-06-05	Conference with Dan Benjamin.	0.25	62.50	ICA
Jul-07-05	Conference with Attorney Delia Lujan; Draft letter to Dan Benjamin; Conference with Attorney Peter Perez.	1.25	312.50	ICA
	Review letter from Calvo and Clark; Conference with Attorney Ignacio Aguigui; Review letter from Attorney Ignacio Aguigui.	1.00	250.00	PCP
Jul-08-05	Meeting with Attorney Delia Lujan.	0.33	82.50	ICA
	Meeting with Attorney Delia Lujan.	0.33	82.50	JSU
	Meeting with Attorney John Unpingco and Attorney Ignacio Aguigui regarding possible motion to intervene; Meeting with Attorney Ignacio Aguigui regarding setting hearing date for motion to stay.	0.30	58.50	DSL
Jul-12-05	Teleconference with Dan Benjamin and Attorney Delia Lujan.	0.75	187.50	ICA
	Meetings with attorneys.	1.00	250.00	JSU
	Meetings with attorneys.	1.00	250.00	PCP
	Research regarding various issues; Meeting with Attorney Delia Lujan.	2.00	500.00	ACP
	Teleconferences with Attorney Ignacio Aguigui and Attorney David Lujan; Meeting with Attorney John Unpingco, Attorney Anthony Perez and Attorney Peter Perez; Research regarding certifying and intervening.	5.00	975.00	DSL
Jul-13-05	Research .	1.25	312.50	ACP
Jul-26-05	Research for motion; Certify class by reviewing Simpao motion to certify and declarations.	2.50	487.50	DSL
Jul-27-05	Review Simpao motion to certify and declarations; Legal research for drafting motion to certify.	5.50	1,072.50	DSL

Sep-13-05	Review email from James Brooks.	0.10	25.00	ICA
Oct-14-05	Conference with Attorney Delia Lujan.	0.25	81.25	DJL
	Conference with Attorney Delia Lujan.	0.25	62.50	ACP
	Review Governor's objections to Magistrate s's Report and Recommendations; Teleconference with Attorney David Lujan; Meeting with Attorney Anthony Perez.	0.75	146.25	DSL
Jan-11-06	Conference with Attorney Peter Perez; Email to Attorney Peter Perez and Attorney Delia Lujan.	0.25	62.50	ICA
	Conference with Attorney Ignacio Aguigui regarding case strategy; Follow up various other issues.	0.50	125.00	PCP
Jan-13-06	Conference with Attorney Peter Perez.	0.25	81.25	DJL
	Conference with Attorney David Lujan; Conference with Cathy.	0.25	62.50	PCP
Jan-19-06	Call Court; Conference with Attorney Delia Lujan.	0.50	125.00	PCP
	Conference with Attorney Peter Perez.	0.25	48.75	DSL
Jan-20-06	Meeting with Attorney Delia Lujan.	0.50	162.50	DJL
	Meeting with Attorney Delia Lujan.	0.50	125.00	ICA
	Teleconference with Attorney Delia Lujan.	0.25	62.50	PCP
	Teleconference with Attorney Dan Benjamin regarding stipulation to continue dates; Teleconference with Attorney Peter Perez regarding same; Meeting with Attorney David Lujan and Attorney Ignacio Aguigui regarding same.	0.75	146.25	DSL
Jan-23-06	Stipulating to continue pretrial and trial dates.	0.25	48.75	DSL
Jan-26-06	Process Stipulation to Continue Date in Scheduling Order/Discovery Plan filed 1.26.06 for scheduling.	0.05	5.00	EOL

Mar-10-06	Review Order regarding 3.14.06 status conference; Research regarding consolidation.	2.00	390.00	DSL
	Process order for scheduling.	0.10	10.00	EOL
Mar-11-06	Review Court order; Follow up on case status; Meeting with Attorney Delia Lujan.	0.75	187.50	PCP
	Meeting with Attorney Peter Perez regarding possible consolidation of class actions.	0.25	48.75	DSL
Mar-13-06	Conference with Attorney Delia Lujan, Attorney Ignacio Aguigui and Attorney Peter Perez.	1.00	325.00	DJL
	Conference with Attorney David Lujan, Attorney Peter Perez and Attorney Delia Lujan regarding hearing and case status; Review case file.	2.25	562.50	ICA
	Conference with Attorney David Lujan, Attorney Ignacio Aguigui, Attorney Anthony Perez and Thomas Fisher; Calls to Attorney Phillips; Review documents and case files; Prepare strategy.	4.00	1,000.00	PCP
	Research and meetings for 3.14.06 hearing.	4.00	1,000.00	ACP
	Research regarding consolidation; Review file for current status of case; Meetings with Attorney Peter Perez; Teleconference with Attorney David Lujan.	8.00	1,560.00	DSL
Mar-14-06	Conference with Attorney Peter Perez and Attorney Delia Lujan; Attend District Court hearing; Review case file; Legal research; Conference with Attorney David Lujan.	2.75	687.50	ICA
	Continued review of files; Prepare outline; Research consolidation of cases; Review settlement agreements and all pleadings; Appear at status hearing; Multiple calls to offices of Attorney Phillips and Tom Fisher; Multiple meetings and conferences with Attorney Ignacio Aguigui, Attorney Delia Lujan and Attorney Anthony Perez.	8.00	2,000.00	PCP
	Review research materials; Attend hearing; Review Attorney Phillips filings.	2.00	500.00	ACP

	Research regarding consolidation, appointment of class representative and lead counsel; Meeting with Attorney Peter Perez, Attorney Ignacio Aguigui and Attorney Anthony Perez; Prepare for and attend status conference.	6.00	1,170.00	DSL
	Process amended class action petition for recovery of earned income tax refunds or in the alternative for a writ in the nature of mandamus and certificate of service for scheduling.	0.10	10.00	EOL
Mar-15-06	Conference with Attorney Peter Perez; Review files.	1.00	250.00	ICA
	Conference with Attorney Ignacio Aguigui.	0.25	62.50	PCP
	Review Attorney General's supplemental authority supporting 3.14.06 Motion for Reconsideration.	1.00	195.00	DSL
Mar-16-06	Conference with Attorney Ignacio Aguigui regarding strategy for staffing and regarding mediation; Conference with Attorney Delia Lujan.	0.75	243.75	DJL
	Teleconference with Rodney Jacob, Kathy Fisher and Attorney David Lujan; Review case files.	1.75	437.50	ICA
	Review Attorney Van de veld's letter to Attorney Rodney Jacob and request for production of documents; Review Governor's request for settlement conference; Meeting with Attorney David Lujan and Attorney Ignacio Aguigui; Draft statement in support of settlement conference.	2.00	390.00	DSL
	Process supplemental authority supporting March 14, 2006 motion for reconsideration for scheduling.	0.05	5.00	EOL
	Process request for settlement conference pursuant to local rule 16.6 and [proposed] order regarding request for settlement conference pursuant to local rule 16.6 for scheduling.	0.05	5.00	EOL
	Process request for settlement conference for scheduling.	0.05	5.00	EOL

Mar-17-06	Conference with Attorney Delia Lujan; Review latest orders; Review Van de Veld discovery request.	0.75	243.75	DJL
	Teleconference with Rodney Jacob; Teleconference with Attorney Delia Lujan regarding court order.	0.75	187.50	ICA
	Meeting with Attorney Delia Lujan.	0.25	62.50	PCP
	Research regarding lead counsel issues; Review case filings; Meeting with Attorney Delia Lujan.	2.25	562.50	ACP
	Review Court's Order regarding Motion for Reconsideration of Order Disqualifying Attorney General; Review Attorney Phillips' Motion for Partial Reconsideration of Order Staying Proceedings and Inviting Motions for Appointment of Lead Counsel; Research regarding appointment of lead class plaintiff and lead counsel; Meeting with Attorney David Lujan; Meeting with Attorney Peter Perez; Meeting with Attorney Anthony Perez.	2.50	487.50	DSL
	Process letter to Attorney Rodney Jacob from Attorney Van de veld enclosing plaintiff's first set of requests for production of documents or other tangible items to defendant Governor of Guam (Class Action - Simpao) for scheduling.	0.10	10.00	EOL
	Process order regarding motion for reconsideration of order disqualifying elected attorney general and notice of entry of order for scheduling.	0.10	10.00	EOL
	Process numerous court documents for scheduling.	0.05	5.00	EOL
Mar-18-06	Conference with Attorney Delia Lujan regarding strategy on who to support as lead counsel and whether or not to request reconsideration.	0.50	162.50	DJL
	Conference with Attorney Anthony Perez regarding case status and strategy.	0.25	62.50	PCP
	Conference with Attorney Peter Perez.	0.25	62.50	ACP
	Review letter from Attorney Fisher regarding	0.75	146.25	DSL

proposed meeting; Conference with Attorney David Lujan regarding same.

Mar-20-06	Conference with Attorney Peter Perez and Attorney David Lujan; Meeting with Van de Veld firm and Attorney Peter Perez; Teleconference with Attorney Rodney Jacob.	2.00	500.00	ICA
	Multiple conferences and meetings with Attorney David Lujan, Attorney Ignacio Aguigui, Attorney Anthony Perez and Attorney Delia Lujan; Prepare for meeting with Van de veld firm; Attend meeting.	5.00	1,250.00	PCP
	Calls with Attorney Peter Perez.	0.50	125.00	ACP
	Process letter to Attorney Peter Perez from Attorney Benjamin for scheduling.	0.05	5.00	EOL
Mar-21-06	Review correspondence, order etc.,; Conference with Attorney Delia Lujan, Attorney Ignacio Aguigui and Attorney Peter Perez regarding global settlement and strategy; Teleconference with Attorney Ignacio Aguigui, Attorney Fisher and Attorney Jacob regarding mediation date and issues.	0.75	243.75	DJL
	Conferences with Attorney David Lujan, Attorney Ignacio Aguigui and Attorney Anthony Perez; Review pleadings and correspondence from 3.15-3.21; Teleconference with Attorney Van de veld; Teleconference with Calvo & Clark.	1.25	312.50	PCP
	Review court filings.	0.50	125.00	ACP
	Review Order regarding Settlement Conference Pursuant to Local Rule 16.6; Review letter from Attorney Van de veld to Attorney Benjamin regarding mediation; Review letter from Attorney Benjamin regarding mediation and potential mediator biographies.	1.00	195.00	DSL
	Process letter to Attorney Van de veld from Attorney Benjamin for scheduling.	0.05	5.00	EOL
	Process order regarding settlement, settlement conference pursuant to Local Rule 16.6 for scheduling.	0.10	10.00	EOL

	Process letter to Attorney Benjamin and Attorney Phillips from Attorney Van de veld for scheduling.	0.10	10.00	EOL
Mar-22-06	Several conferences with Attorney Delia Lujan and Attorney Ignacio Aguigui regarding mediation and dates for mediation.	0.50	162.50	DJL
	Conference with Attorney Peter Perez and Attorney David Lujan; Review correspondence.	0.75	187.50	ICA
	Conference with Attorney Ignacio Aguigui.	0.50	125.00	PCP
	Conference with Attorney David Lujan.	0.50	97.50	DSL
Mar-23-06	Conference with Attorney Delia Lujan and Attorney Ignacio Aguigui regarding 3.25.06 telephonic pre trial conference with mediator and 4.6.06 date for mediation and issues to prepare for, etc.	1.00	325.00	DJL
	Conference with Attorney Peter Perez; Teleconference with Attorney David Lujan; Review documents.	0.50	125.00	ICA
	Conferences with Attorney Ignacio Aguigui and Attorney Anthony Perez; Review correspondence from counsel; Draft letter to case counsels.	1.00	250.00	PCP
	Review letter from Attorney Phillips regarding 3.25.06 conference call regarding mediation; Review letters from Attorney Benjamin regarding mediation and attachments regarding JAMS Confidentiality Agreement; Review letter from Attorney Van de Veld to Attorney Phillips regarding mediation and 3.24.06 meeting.	2.00	390.00	DSL
	Process letter to Attorney Phillips from Attorney Van de veld regarding agenda for meeting for scheduling.	0.10	10.00	EOL
	Process letter to Attorneys Phillips, Mantanona, Van de veld and Attorney Peter Perez from Attorney Benjamin for scheduling; Letter to Attorney Rodney Jacob, Shannon Taitano, Attorney General Moylan, Attorney Van de veld and Attorney Peter Perez from	0.10	10.00	EOL

Attorney Phillips; Letter to Attorneys Phillips, Mantanona, Van de veld and Attorney Peter Perez from Attorney Benjamin enclosing JAMS confidentiality agreement for scheduling.

Mar-24-06	Conference with Attorney Delia Lujan and Attorney Ignacio Aguigui regarding matter for 3.25.06 meeting.	0.50	162.50	DJL
	Conference with Attorney Peter Perez and Attorney David Lujan; Review correspondence.	0.50	125.00	ICA
	Review correspondence from case counsel; Prepare for conference call; Review Attorney General appeal materials; Meeting with Attorney David Lujan and Attorney Ignacio Aguigui. Conferences with Attorney Ignacio Aguigui and Attorney Rodney Jacob; Calls to Calvo & Clark.	2.50	625.00	PCP
	Conference with Attorney David Lujan.	0.25	48.75	DSL
	Process numerous pleadings for scheduling.	0.05	5.00	EOL
	Process letter to Attorney Benjamin, Clavo & Clark LLP from Attorney Van de veld and letter to Attorney Benjamin from Theodore S. Christopher for scheduling.	0.25	25.00	EOL
Mar-25-06	Meeting with Attorney Delia Lujan; Other conferences.	3.00	975.00	DJL
	Teleconference call with mediator and other counsel; Conferences with Attorney Peter Perez.	3.50	875.00	ICA
	Prepare for and participate on conference call; Multiple conferences with Attorney Ignacio Aguigui.	4.50	1,125.00	PCP
	Review letter from Attorney Canto to Attorney Benjamin regarding mediation; Review letter from Theodore Christopher regarding Judge Cahill and mediation; Review letter from PCP to parties regarding 3.25.06 conference call regarding mediation.	0.50	97.50	DSL
	Meeting with Attorney David Lujan.	1.50	292.50	DSL

Mar-27-06	Conference with Attorney Peter Perez.	0.25	62.50	ICA
	Conference with Attorney Ignacio Aguigui.	0.25	62.50	PCP
	Process letter to clerk of court for the Ninth Circuit Court of Appeal from Attorney General Moylan, motion for permission to exceed page limit of petition for permission to file and interlocutory appeal and petition for permission to appeal for scheduling.	0.05	5.00	EOL
Mar-28-06	Review materials sent to Judge Cahill by Calvo and Clark; Conference with Attorney Delia Lujan regarding same and confidentiality agreement.	1.75	568.75	DJL
	Review correspondence from counsel ; Review confidentiality agreement.	0.75	187.50	PCP
	Review documents submitted to mediator; Email Attorney Ignacio Aguigui; Begin working on mediation statement; Teleconference with Attorney Canto; Transmit fax to Attorney Canto.	2.50	625.00	PCP
	Meeting with Attorney David Lujan.	0.25	48.75	DSL
Mar-30-06	Conferences; Meeting with Attorney Peter Perez.	2.50	812.50	DJL
	Review correspondence; Meeting with Attorney David Lujan; Email Attorney Benjamin; Continued preparation of mediation; Meeting with Attorney Anthony Perez.	3.50	875.00	PCP
	Review correspondence; Meeting with Attorney Peter Perez.	0.75	187.50	ACP
	Process letter to Attorney Phillips, Attorney Mantanona, Attorney Peter Perez and Attorney Van de veld from Attorney Benjamin for scheduling.	0.10	10.00	EOL
	Process letter to Attorney Benjamin, Attorney Phillips, Attorney Mantanona and Attorney Peter Perez from Attorney Van de veld for scheduling.	0.10	10.00	EOL

Mar-31-06	Calls to Attorney Benjamin; Transmit email to counsel; Continued review of case files.	2.00	500.00	PCP
Apr-02-06	Work on mediation statement.	4.00	1,000.00	PCP
Apr-03-06	Teleconferences with Attorney Peter Perez, Attorney Ignacio Aguigui and Attorney Delia Lujan regarding mediation statement and strategy for 4.4.06 pre-mediation meeting; Review draft of mediation statement.	1.25	406.25	DJL
	Conference with Attorney Peter Perez and Attorney David Lujan; Review draft mediation brief.	3.00	750.00	ICA
	Work on mediation statement; Conferences with Attorney David Lujan and Attorney Ignacio Aguigui.	8.00	2,000.00	PCP
Apr-04-06	Review draft mediation brief; Conference with Attorney Peter Perez; Review files and finalize draft; Attend meeting at Calvo and Clark regarding DRT information.	5.50	1,375.00	ICA
	Finalize draft of mediation statement; Prepare for and appear at meeting with counsel and Department of Revenue and Taxation for discovery purposes.	7.00	1,750.00	PCP
	Review mediation statement.	1.50	292.50	DSL
Apr-05-06	Prepare for mediation; Conferences and meetings with attorneys.	5.00	1,250.00	ICA
	Conference with Attorney Ignacio Aguigui; Prepare for mediation.	4.00	1,000.00	PCP
	Process transmittal to honorable William Cahill from Attorney Peter Perez enclosing original Statement for scheduling.	0.05	5.00	EOL
Apr-06-06	Teleconference with Attorney Peter Perez and Attorney Ignacio Aguigui regarding settlement talks.	0.75	243.75	DJL
	Attend Mediation; Conferences.	12.00	3,000.00	ICA
	Appear at mediation proceedings; Multiple conferences.	12.00	3,000.00	PCP

	Review mediation statement, Attorney General's 9th Circuit Appeal and documents sent to mediator.	4.00	780.00	DSL
Apr-07-06	Numerous teleconferences with Attorney Peter Perez, Attorney Ignacio Aguigui and Attorney Delia Lujan regarding mediation settlement.	1.00	325.00	DJL
	Attend mediation; Conferences; Teleconference with Attorney David Lujan.	12.50	3,125.00	ICA
	Appear at mediation proceedings; Multiple conferences.	12.00	3,000.00	PCP
	Research regarding mediation.	0.75	187.50	ACP
	Prepare for and attend mediation meetings; Meetings with Attorney Peter Perez, Attorney Ignacio Aguigui and Attorney Anthony Perez regarding same; Teleconference with Attorney David Lujan regarding same.	5.50	1,072.50	DSL
Apr-08-06	Numerous teleconferences with Attorney Peter Perez and Attorney Ignacio Aguigui regarding settlement and regarding attorneys fees.	1.00	325.00	DJL
	Attend mediation; Conferences; Teleconference with Attorney David Lujan.	10.00	2,500.00	ICA
	Appear at mediation proceedings; Teleconferences.	10.00	2,500.00	PCP
	Prepare for and attend mediation.	4.50	877.50	DSL
Apr-10-06	Several conferences with Attorney Ignacio Aguigui and Attorney Delia Lujan regarding settlement mediation and agreement with Attorney Phillips and strategy for further proceedings.	1.50	487.50	DJL
	Conference with Attorney David Lujan.	0.50	125.00	ICA
	Conference with Attorney David Lujan.	0.50	97.50	DSL
Apr-12-06	Review executed Confidentiality Agreements sent by Calvo and Clark.	0.25	48.75	DSL
	Process Joinder in Appellee Governor of Guam Felix P. Camacho's Opposition to Petition for Permission to Appeal By	0.05	5.00	EOL

Appellees Art Ilagan, Director of Department of Revenue & Taxation, and Lourdes M. Perez, Director of Department of Administration and Certificate of Service for scheduling.

	Process Executed Confidentiality Agreement for scheduling.	0.05	5.00	EOL
Apr-14-06	Conference with Attorney Peter Perez; Review files and documents;	2.50	625.00	ICA
	Teleconference with Attorney Delia Lujan; Preliminary review of settlement documents; Meeting with Attorney Ignacio Aguigui.	1.50	375.00	PCP
	Review email from Attorney Benjamin regarding draft of settlement; Review same.	3.00	585.00	DSL
Apr-15-06	Teleconference with Attorney Calvo regarding EITC matter.	0.25	62.50	ICA
Apr-17-06	Review email from Attorney Dan Benjamin; Teleconference with Attorney Benjamin; Review files.	1.75	437.50	ICA
	Work on Settlement documents.	0.75	187.50	PCP
Apr-18-06	Conference with Attorney Ignacio Aguigui; Work on Settlement documents; Review Simpao status report; Meeting with Attorney Delia Lujan.	1.50	375.00	PCP
	Review Simpao Plaintiff's Status Report regarding mediation; Meeting with Attorney Peter Perez regarding same.	0.75	146.25	DSL
	Process Simpao Plaintiffs' Status Report for scheduling.	0.05	5.00	EOL
Apr-19-06	Review draft settlement; Review emails; Conferences with Attorney Peter Perez.	2.50	625.00	ICA
	Revise settlement agreement; Multiple conferences with Attorney Ignacio Aguigui.	2.50	625.00	PCP
Apr-20-06	Draft and revise status report to the court; Teleconference with Attorney Benjamin; Conference with Attorney Peter Perez; Teleconference with Attorney Phillips.	3.75	937.50	ICA

	Review emails from Attorneys Benjamin, Phillips and Aguigui; Teleconference with Attorney Benjamin; Multiple conferences and meetings with Attorney Ignacio Aguigui and Attorney Delia Lujan; Review correspondence, pleadings and transmittals; Work on settlement documents.	2.00	500.00	PCP
	Process The Governor of Guam's Report to the Court Pursuant to the Order of March 20, 2006 for scheduling.	0.05	5.00	EOL
	Process Joint Report to the Court Pursuant to the Order of March 20, 2006 for scheduling.	0.05	5.00	EOL
Apr-21-06	Review Governor's Report regarding mediation and Department of Revenue and Taxation's Joinder in Governor's Report.	0.50	97.50	DSL
	Process Joinder in Respondent Governor of Guam's Report to the Court Pursuant to the Order of March 20, 2006 and Certificate of Service for scheduling.	0.05	5.00	EOL
Apr-24-06	Review Joinder of Revenue and Taxation and DOA to Governor's Report.	0.25	62.50	PCP
Apr-28-06	Review Court Order; Review files; Conference with Attorney David Lujan.	0.50	125.00	ICA
	Review Court Order regarding status reports; Follow up on same.	0.50	125.00	PCP
	Review Court's Order regarding Status Reports.	0.50	97.50	DSL
	Process Order Re: Status Hearing for scheduling.	0.10	10.00	EOL
May-02-06	Teleconference with Attorney Rodney Jacob regarding case status and settlement documents; Review file; Review draft settlement agreement.	2.50	625.00	ICA
	Review email from Attorney Rodney Jacob; Follow up on settlement.	0.25	62.50	PCP
May-03-06	Email to Attorney Benjamin regarding case status; Conference with Attorney Peter Perez regarding same.	0.50	125.00	ICA

	Conference with Attorney Ignacio Aguigui regarding settlement.	0.25	62.50	PCP
May-08-06	Review draft of settlement agreement; Conferences with Attorney Peter Perez; Teleconference with Attorney Rodney Jacob.	5.50	1,375.00	ICA
	Work on settlement documents; Multiple conferences with Attorney Ignacio Aguigui.	3.00	750.00	PCP
May-09-06	Meeting with Attorney Rodney Jacob regarding draft settlement agreement; Meeting with Attorney Peter Perez regarding same; Insert redlined changes to draft settlement agreement.	5.00	1,250.00	ICA
	Work with Attorney Ignacio Aguigui on settlement documents.	2.00	500.00	PCP
May-10-06	Legal research regarding class actions; Review draft settlement agreement; Teleconference with Attorney Phillips.	4.00	1,000.00	ICA
May-22-06	Teleconference with Attorney Rodney Jacob; Conferences with Attorney Peter Perez; Review documents; Legal research regarding drafting motions.	6.50	1,625.00	ICA
	Meeting and conferences with Attorney Ignacio Aguigui.	0.50	125.00	PCP
May-23-06	Conferences with Attorney Peter Perez; Review documents; Begin drafting joint motion for preliminary approval of settlement agreement.	8.00	2,000.00	ICA
	Continue working on settlement documents and exhibits; Multiple meetings with Attorney Ignacio Aguigui; Teleconference with Attorney Phillips; Work on joint petition.	4.00	1,000.00	PCP
May-24-06	Continue drafting of joint motion for preliminary approval of settlement agreement; Multiple teleconferences; legal research; Review documents.	10.50	2,625.00	ICA
	Multiple teleconferences with Attorney Ignacio Aguigui, Attorney Phillips and Attorney Benjamin; Work on joint petition and other settlement documents.	4.00	1,000.00	PCP

Review email from Attorney Ignacio Aguigui regarding dismissing Attorney General from class action; Legal research regarding same; Draft email to Attorney Ignacio Aguigui and Attorney Peter Perez regarding same.

1.00

195.00

DSL

May-25-06

Review and revise joint motion for preliminary approval of settlement agreement; Multiple teleconferences; Conferences with Attorney Peter Perez; Work on drafting of joint amended petition; Review and comment on revised settlement agreement and attachments to settlement agreement Faxes to Attorney Peter Perez and Attorney Benjamin.

10.50

2,625.00

ICA

Multiple teleconferences with parties; Work on settlement agreement and exhibits thereto, including motions and joint petition; Follow up on legal research regarding same.

10.00

2,500.00

PCP

May-26-06

Multiple conferences with Attorney Peter Perez.

0.50

125.00

ICA

Review final settlement documents; Revise same; Multiple teleconferences with Attorney Ignacio Aguigui, Attorney Benjamin and client; Appear at Governor's office.

6.00

1,500.00

PCP

Process Numerous Court filings for scheduling.

0.10

10.00

EOL

May-30-06

Work on various motions to be filed pursuant to the settlement agreement; Teleconference with Attorney Phillips; Conferences with Attorney Peter Perez; Legal research.

8.25

2,062.50

ICA

Review filed settlement documents; Review Declaration filed by Attorney Phillips; Meeting with Attorney Ignacio Aguigui and Attorney Delia Lujan; Review email from Attorney Phillips; Work on additional settlement documents.

3.00

750.00

PCP

Legal research regarding motion to dismiss Attorney General as a party pursuant to FRCP 41; Legal research regarding same; Meeting with Attorney Ignacio Aguigui.

3.00

585.00

DSL

May-31-06

Continue work on various motions to be filed pursuant to the settlement agreements; Teleconferences; Conferences; Legal research.

10.25

2,562.50

ICA

	Draft notice of dismissal of Attorney General as a party pursuant to FRCP 41; Legal research regarding same; Meeting with Attorney Ignacio Aguigui.	6.00	1,170.00	DSL
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	Process Amended Declaration of Daniel M. Benjamin in Support of Joint Motion of The Santos and Torres Parties for Preliminary Approval of Class Action Settlement Agreement (Oral Argument Requested) for scheduling.	0.05	5.00	EOL
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Jun-01-06	Review and revise draft motions for filing regarding settlement; Teleconferences and conferences; Legal research; Review files.	12.50	3,125.00	ICA
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	Work on Settlement Motions.	4.00	1,000.00	PCP
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	Review final Joint Petition to previous draft to ensure documents are identical per Attorney Ignacio Aguigui's request.	0.50	50.00	EOL
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Jun-02-06	Revise and finalize filings pursuant to settlement agreement; Conferences with Attorney Peter Perez and Attorney Phillips; Teleconferences; Legal research; Review files.	10.00	2,500.00	ICA
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	Continue working on motions for class certification, attorneys fees and to dismiss; Conferences with Attorney Ignacio Aguigui.	7.00	1,750.00	PCP
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Jun-03-06	Review Joint Motion by Santos and Torres To Approve Class Action Settlement Agreement.	1.00	325.00	DJL
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Jun-05-06	Review and revise amended motion for attorneys fees.	4.25	1,062.50	ICA
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Jun-06-06	Review Joint Motion for Conditional Certification of Class for Settlement Purpose.	0.75	243.75	DJL
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	Revise and finalize amended motion for attorneys' fees.	1.75	437.50	ICA
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Jun-21-06	Process Order and June 21, 2006 story "Governor to Ask Court Schedule for EITC Settlement" for scheduling.	0.10	10.00	EOL
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Jul-05-06	Process Amended Order filed 6.2.06 (filed 6.28.06 District Court) for scheduling.	0.05	5.00	EOL
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Jul-16-06	Review Amended Order.	0.25	62.50	PCP
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Jul-20-06	Review filings.	0.25	81.25	DJL
	Review Court Order regarding filing of status reports.	0.25	62.50	ICA
	Conference with office; Review Order; Review report and recommendations dated 9.29.06; Conference with Attorney Phillips; Transmit report to Attorney Phillips.	0.75	187.50	PCP
	Process Order filed 7.19.06 for scheduling.	0.10	10.00	EOL
Jul-28-06	Process Amended Notice of Entry of Order filed 7.28.06 for scheduling.	0.05	5.00	EOL
Aug-04-06	Process Marianas Variety Article entitled "GovGuam faces new tax refund suit" for scheduling.	0.05	5.00	EOL
Aug-07-06	Follow up regarding case status; Conference with Attorney Peter Perez regarding same.	0.25	62.50	ICA
	Conference with Attorney Ignacio Aguigui regarding supplemental briefing; Meeting with Attorney Delia Lujan.	0.75	187.50	PCP
	Legal research regarding cases conditionally certifying tax class actions; Meeting with Attorney Peter Perez regarding same.	0.50	97.50	DSL
Aug-08-06	Follow up with Attorney Phillips and others regarding case status; Emails and correspondence; Conference with Attorney Peter Perez.	1.00	250.00	ICA
	Review email exchange between Attorney Ignacio Aguigui and Attorney Phillips; Meeting with Attorney Delia Lujan regarding additional research; Conference with Attorney Ignacio Aguigui regarding supplemental filings; Review file and Order.	1.00	250.00	PCP
	Meeting with Attorney Peter Perez.	0.25	48.75	DSL
Aug-09-06	Begin drafting settlement filings pursuant to Court's order.	5.75	1,437.50	ICA

	Legal research regarding supplemental filings; Meeting with Attorney Delia Lujan.	2.00	500.00	PCP
	Legal research regarding cases conditionally certifying tax class actions; Meeting with Attorney Peter Perez regarding same.	4.00	780.00	DSL
Aug-10-06	Continue drafting and revising settlement filings pursuant to Court's order; Teleconferences; Meeting with Attorney Delia Lujan.	7.50	1,875.00	ICA
	Legal research; Work on supplemental filing regarding certification of class; Meeting with Attorney Delia Lujan.	4.50	1,125.00	PCP
	Legal research regarding cases conditionally certifying tax class actions; Meeting with Attorney Peter Perez regarding same; Meeting with Attorney Ignacio Aguigui regarding same.	1.50	292.50	DSL
	Process Petitioner's Motion for Appointment of Class Counsel filed 11.14.05 for scheduling.	0.05	5.00	EOL
Aug-11-06	Continue working on reviewing and finalizing settlement filings pursuant to Court's order; Multiple conferences with Attorney Peter Perez.	7.00	1,750.00	ICA
	Work on supplemental pleadings; Calls to Attorney Phillips and Court; Multiple conferences with Attorney Ignacio Aguigui; Meeting with Attorney Delia Lujan.	6.00	1,500.00	PCP
	Legal research regarding Ninth Circuit affirming class certifications and discussion of class certification; Meeting with Attorney Peter Perez regarding same.	0.50	97.50	DSL
	Process Civil Docket Sheets for CV04-00006 and CV04-00049, Joint Status Report Pursuant to Court's July 19, 2006 Order, Supplemental Filing in opposition to Preliminary Approval of Class Action Settlement filed 8.11.06 and Declaration of Thomas J. Fisher in Support of Supplemental Filing in Opposition to preliminary Approval of Class Action Settlement filed 8.11.06 for scheduling.	0.20	20.00	EOL
	Process Civil docketing Sheet for CV-00038 for scheduling.	0.05	5.00	EOL

Aug-14-06	Process Certificate of Service filed 8.14.06 (Supplemental Filing in Opposition to Preliminary Approval of Class Action Settlement) for scheduling.	0.05	5.00	EOL
Aug-15-06	Review filings by Simpao plaintiffs and other case materials.	0.50	125.00	PCP
Aug-17-06	Process Plaintiff Charmaine R. Torres's Notice of Non-Opposition to Petitioner Santos's Amended Motion for Appointment of Lead Counsel (Class Action) filed 8.11.06, Joint Status report Pursuant to the court's July 19,2006 Order (Class Action), Amended Motion for Conditional Certification of the EIC Class for Settlement purposes (Amending Docket No. 329) [Oral Argument Requested] filed 8.11.06, Amended Motion to Petition Julie Babauta Santos for appointment of Lead Class Counsel (Amending Docket No. 275) (Class Action filed 8.11.06, Amended Declaration of interim Class Counsel Michael F. Phillips in Support of Appointment of Lead Class Counsel (Amending Docket No. 276) (Class Action) filed 8.11.06 and Certificate of Service filed 8.11.06 for scheduling.	0.05	5.00	EOL
Aug-25-06	Review incoming documents.	0.50	125.00	ICA
	Process Simpao Plaintiffs' Opposition to Petitioner Santos' Amended Motion for Appointment of Lead Counsel filed 8.25.06 and Declaration of Curtis C. Van de Veld in Support of Simpao Plaintiffs' Opposition to Petitioner Santos' Amended Motion for Appointment of Lead Counsel filed 8.25.06 for scheduling.	0.05	5.00	EOL
Nov-28-06	Review and draft status report to Court pursuant to Court Order; Teleconference with Attorney Calvo regarding same; Teleconference with Attorney Phillips and Attorney Peter Perez regarding same.	2.50	625.00	ICA
	Review Court Order; Conference with Attorney Ignacio Aguigui.	0.50	125.00	PCP
	Review Court Order regarding Status Hearing.	0.10	19.50	DSL

Nov-29-06	Review and execute status report; multiple calls with Attorneys Calvo, Jacob and Phillips; Transmit status report to counsel; Transmit report to Court.	1.25	312.50	PCP
Dec-01-06	Attend EITC status conference; Prepare for same.	3.25	812.50	ICA
	Prepare for and attend status hearing.	2.50	625.00	PCP
Dec-04-06	Review emails circulated by counsel regarding letter from Judge Cahill.	0.50	125.00	PCP
Dec-05-06	Review Marianas Variety article; Follow up on case status.	0.25	62.50	PCP
	Process Marianas Variety Newspaper Article entitled "EITC Cases to move Forward After 3 years" for scheduling.	0.05	5.00	EOL
Dec-07-06	Meeting with Attorney Delia Lujan.	0.25	62.50	PCP
	Meeting with Attorney Peter Perez regarding Simpao plaintiffs inquiry regarding possible settlement with them.	0.25	48.75	DSL
Dec-08-06	Review Court Order; Review files; Conference with Attorney Peter Perez.	2.50	625.00	ICA
	Review Court Order; Conferences with Attorney Ignacio Aguigui and Attorney Anthony Perez.	0.75	187.50	PCP
	Conference with Attorney Peter Perez.	0.25	62.50	ACP
	Process Order filed 12.07.06 for scheduling.	0.10	10.00	EOL
Dec-11-06	Meetings with Attorney Ignacio Aguigui; Teleconference with Attorney Phillips; Begin preparation of briefs; Email exchange with Attorney Delia Lujan; Conference with Attorney Delia Lujan.	2.00	500.00	PCP
	Meeting with Attorney Peter Perez regarding matters to be briefed; Review Court Order regarding same.	1.00	195.00	DSL
Dec-12-06	Conference with Attorney Peter Perez.	0.25	62.50	ICA

	Meeting with Attorney Delia Lujan; Conference with Attorney Ignacio Aguigui; Review emails from Attorney Phillips; Review draft from Attorney Phillips; Work on briefs.	4.00	1,000.00	PCP
	Legal research regarding matters to be briefed with Court; Meeting with Attorney Peter Perez.	2.25	438.75	DSL
Dec-13-06	Review emails regarding briefs; Multiple conferences with Attorney Delia Lujan; Work on briefs.	6.00	1,500.00	PCP
	Legal research regarding matters to be briefed with Court.	4.00	780.00	DSL
Dec-14-06	Multiple calls with Attorney Phillips and attorney Benjamin; Multiple meetings with Attorney Delia Lujan; Work on briefs.	8.00	2,000.00	PCP
	Meetings with Attorney Peter Perez regarding matters to be briefed with Court; legal research regarding same; Draft same.	6.00	1,170.00	DSL
Dec-15-06	Review email and draft filings.	1.75	437.50	ICA
	Continue preparation of briefs; Calls with Attorney Benjamin and Attorney Phillips; Finalize, file and transmit brief; Meetings with Attorney Delia Lujan.	9.00	2,250.00	PCP
	Legal research regarding matters to be briefed; Draft same; Meetings with Attorney Peter Perez.	8.00	1,560.00	DSL
	Process Supplemental Memorandum of Points and Authorities in Support of the Santos and Torres Parties' Joint Motion for Preliminary Approval of Class Action Settlement Agreement Pursuant to the Court's Order of December 7, 2006, Simpao Plaintiffs' Supplemental Brief Submitted Pursuant to the Court's Order of December 7, 20026 and filed 12.05.06 for scheduling.	0.05	5.00	EOL
Dec-18-06	Review news publications; Call office regarding service of briefs; Review brief; Review briefs from other parties.	1.00	250.00	PCP
	Process The Governor of Guam's and Government of Guam's Brief Pursuant to the	0.05	5.00	EOL

Court's December 7, 2006 Order filed 12.15.06 for scheduling.

Dec-20-06	Calls to Attorney Benjamin and Attorney Phillips; Email Attorney Phillips; Work on reply brief; Meetings with Attorney Delia Lujan; Review email from attorney Phillips.	2.00	500.00	PCP
	Review Briefs by Simpao plaintiffs and the defendants; Meeting with Attorney Peter Perez regarding same; Review email from Attorney Peter Perez and Attorney Phillips regarding same and our response to said briefs; Research regarding same.	3.00	585.00	DSL
Dec-21-06	Work on Response Brief; Meetings with Attorney Delia Lujan.	7.00	1,750.00	PCP
	Meetings with Attorney Peter Perez regarding response to briefs of Simpao plaintiffs and the defendants; Legal research regarding same; Draft section regarding Simpao plaintiffs' lack of standing to object to Torres and Santos settlement; Draft email to Attorney Peter Perez regarding same.	5.00	975.00	DSL
Dec-22-06	Review filings by all plaintiffs.	2.50	812.50	DJL
	Work on response brief; Multiple calls and conferences with Attorneys Phillips and Benjamin; Review briefs of other parties; Calls to Court.	8.00	2,000.00	PCP
	Legal research regarding response to briefs of Simpao plaintiffs and the defendants; Assist with draft response.	6.00	1,170.00	DSL
Dec-26-06	Review responses by Simpao plaintiffs and Government to earlier submissions.	1.00	195.00	DSL
Dec-27-06	Process The Santos and Torres Parties' Reply Brief Pursuant to the Court's December 7, 2006 Order filed 12.22.06 for scheduling.	0.05	5.00	EOL
	Process Declaration of Service filed 12.26.06 (Won Sang Yoon) for scheduling.	0.05	5.00	EOL
Dec-29-06	Process Simpao Plaintiffs' Request to Use the Court's Electric Equipment filed 12.29.06 and Order filed 12.29.06 for scheduling.	0.05	5.00	EOL

Jan-02-07	Review filings from court; Prepare for preliminary approval motion.	2.00	500.00	PCP
Jan-03-07	Teleconferences regarding court hearing on 1-4-07.	0.50	125.00	ICA
	Conference calls with Phillips and Benjamin; Calls with Attorney Ignacio Aguigui; Assemble documents; Prepare for hearing.	6.00	1,500.00	PCP
Jan-04-07	Prepare for and appear at motion for preliminary approval; Attend afternoon session.	7.00	1,750.00	PCP
	Preparing for & Attending hearings on preliminary approval of class action settlement.	3.00	585.00	DSL
Jan-05-07	Conference with Attorney Peter Perez.	0.25	62.50	ICA
	Multiple calls with Philipps and Calvo & Clark; Conferences with Attorney Delia Lujan; Review and revise settlement agreement and exhibits; Calls to clients; Conference with Attorney Ignacio Aguigui.	5.00	1,250.00	PCP
	Reviewing and revising proposed amendment to joint motion for preliminary approval of class action, amended settlement agreement & amended class notice; Conferences with Attorney Peter Perez.	1.50	292.50	DSL
Jan-06-07	Work on settlement agreement and exhibits revisions; Calls and emails to Philipps, Calvo & Clark, Rawlen Mantanona, and Shannon Taitano.	3.00	750.00	PCP
	Reviewing final versions of amendment to joint motion for Preliminary. approval of class action, amended settlement agreement & amended class notice.	0.50	97.50	DSL
Jan-08-07	Review correspondence and drafts.	0.75	187.50	ICA
	Finalize revisions to settlement agreement and exhibits; Meeting with client; Multiple calls to counsel for settling parties; Review emails; Review and sign settlement agreements and exhibits; Revise, sign and transmit conditional certification amendments; Review emails.	3.00	750.00	PCP

Jan-09-07	Review executed documents submitted to court; Review court order; Multiple conferences with Attorney Delia Lujan and Attorney Anthony Perez; Calls to Mike Philipps.	1.00	250.00	PCP
	Conferences with Attorney Peter Perez.	0.25	62.50	ACP
	Conferences with Attorney Peter Perez.	0.25	48.75	DSL
Jan-10-07	Review filings and order.	0.75	187.50	ICA
	Review emails; Review draft order; Email parties; Revise order.	1.00	250.00	PCP
Jan-11-07	Conference with Attorney Peter Perez.	0.25	62.50	ICA
	Multiple calls to Calvo & Clark; Review emails; Conference with Attorney Ignacio Aguigui; Review and sign scheduling order.	1.25	312.50	PCP
Jan-13-07	Reviewing final versions of amendment to joint motion for preliminary approval of class action, amended settlement agreement & amended class notice.	0.50	97.50	DSL
Jan-18-07	Review correspondence.	0.75	187.50	ICA
	Review filing by Calvo and Clark; Review emails from counsel.	0.50	125.00	PCP
Jan-19-07	Review emails regarding scheduling order; Follow up on status of order.	0.50	125.00	PCP
Jan-22-07	Review and execute scheduling order.	0.25	62.50	PCP
Jan-23-07	Review scheduling order.	0.16	52.00	DJL
Jan-24-07	Review executed order; Follow up on scheduling; Review emails from Benjamin and Phillips; Telephone call with Mike Phillips; Work on class notice.	2.00	500.00	PCP
	Reviewing Amended Notice of Class Action and Proposed Settlement.	0.50	97.50	DSL
Jan-25-07	Review filings regarding Subst. of Notice.	0.25	81.25	DJL

	Calls to Dan Benjamin and Mike Phillips; Review and revise class notice; Email Phillips.	0.75	187.50	PCP
Jan-30-07	Conference with Attorney Peter Perez regarding case; Teleconference with Steve Limtiaco and Attorney Peter Perez.	1.00	250.00	ICA
	Meeting with Attorney Ignacio Aguigui regarding case status; Review court order.	0.75	187.50	PCP
Jan-31-07	Review emails from counsel for the parties.	0.25	62.50	PCP
Feb-01-07	Multiple calls with Dan Benjamin and Mike Phillips regarding corrected class notice; Work on same; Emails to Dan Benjamin and Mike Phillips.	2.00	500.00	PCP
Feb-02-07	Follow up on corrected class notice.	0.25	62.50	PCP
Feb-14-07	Review transmittals.	0.25	62.50	PCP
Feb-22-07	Review emails from Mike Phillips and Dan Benjamin.	0.25	62.50	PCP
Feb-27-07	Conference with Mike Phillips.	0.25	62.50	PCP
Mar-05-07	Review emails regarding case.	0.25	62.50	PCP
Mar-06-07	Review email from Attorney Dan Benjamin regarding preparations to make \$10 million early payment of 97-98 EITC claims.	0.50	97.50	DSL
Mar-08-07	Teleconference with office regarding case status.	0.25	62.50	PCP
	Review Proposed Order Granting Ex Parte Request for Approval of Additional Forms to Address "Offset" Issue in Implementing Settlement of Santos & Torres Actions and L.R. 7(j)(1)(B) Certificate in Support of Ex-Parte Request for Approval of Additional Forms to Address "Offset" Issue in Implementing Settlement of Santos & Torres Actions.	0.75	146.25	DSL
Mar-21-07	Review recent filings, emails and correspondence; Follow up on case status.	0.50	125.00	PCP
Apr-03-07	Review correspondence & filings.	0.50	125.00	PCP

	Process Marianas Variety entitled "EITC checks mailed" dated 4/3/07 for scheduling.	0.05	5.00	EOL
Apr-06-07	Review emails from taxpayers regarding EITC claims.	0.50	97.50	DSL
Apr-09-07	Draft responses to potential EITC claimants.	3.00	585.00	DSL
Apr-10-07	Email to Attorney Delia Lujan regarding responses to EITC inquiries; Review draft response.	0.50	125.00	ICA
	Review email from Attorney Delia Lujan & Attorney Ignacio Aguigui.	0.25	62.50	PCP
	Review email inquiries from potential EITC claimants; Draft responses to potential EITC claimants; Review emails from Attorney Ignacio Aguigui regarding same.	2.00	390.00	DSL
Apr-11-07	Research regarding responses to potential EITC claimants.	0.50	97.50	DSL
Apr-13-07	Follow up on status of response to inquiries with Attorney Delia Lujan.	0.25	62.50	ICA
	Review government reports; Review emails from Attorney Delia Lujan & Attorney Ignacio Aguigui; Follow up on responses.	0.50	125.00	PCP
	Review emails from Attorney Ignacio Aguigui regarding responses to potential EITC claimants; Revise responses to potential EITC claimants.	0.50	97.50	DSL
	EITC Case CV04-0006 Process (1) Defendant Lourdes M. Perez's March 2007 Status Report to the Court and Plaintiff's as Required pursuant to Section (V)(b)(ii) of Settlement Agreement filed 4/13/07; (2) Certificate of Service filed 4/13/07 for scheduling.	0.05	5.00	EOL
Apr-15-07	Draft responses to potential EITC claimants.	0.75	146.25	DSL
Apr-16-07	Draft response to potential EITC claimants.	0.75	146.25	DSL
Apr-18-07	Conference with Charmaine Torres; Conference with Attorney Delia Lujan regarding claim forms.	0.50	125.00	PCP

Apr-19-07	Follow up on status of response to inquiries with Attorney Delia Lujan.	0.25	62.50	ICA
Apr-20-07	Follow up status of inquiry responses with Attorney Delia Lujan.	0.25	62.50	ICA
	Review emails regarding potential EITC claimants.	0.25	48.75	DSL
Apr-24-07	Review message from Charmaine Torres.	0.25	62.50	PCP
May-02-07	Follow up on status of Charmaine Torres' EITC filings with Attorney Delia Lujan.	0.25	62.50	ICA
May-04-07	Process stipulation regarding EITC applications for scheduling.	0.05	5.00	EOL
May-06-07	Review stipulation regarding EITC applications.	0.10	19.50	DSL
May-07-07	Follow up on case status.	0.25	62.50	PCP
	Review stipulation regarding EITC applications.	0.10	19.50	DSL
May-08-07	Meeting with Charmaine Torres; Review file; File EITC claims.	1.00	250.00	PCP
	Review district court filings by persons who want to be included in the class and persons who want to be excluded from the class.	0.50	97.50	DSL
	Process (1) letter from Young Kwon In dated 3.19.07 filed 4.4.07; (2) letter from Elizabeth Astoveza Nunez dated 4.23.07 and filed 5.4.07; (3) letter from Ella Cruz filed 5.4.07; (4) letter from Gerardo C. Vitag dated 5.7.07 filed 5.7.07 for scheduling.	0.05	5.00	EOL
May-09-07	Review incoming filings.	0.25	62.50	PCP
	Review notice of opt-out by Christina Naputi.	0.10	19.50	DSL
	Process letter to Clerk of Court, District Court from Christina M. Naputi filed 5.8.07 for scheduling.	0.05	5.00	EOL
May-10-07	Review Defendant Lourdes M. Perez's April 2007 Status Report to the Court and Plaintiffs	0.10	19.50	DSL

as Required pursuant to Secretarial Services.
(V)(b)(ii) of Settlement Agreement.

Process Defendant Lourdes M. Perez's April 2007 Status Report to the Court and Plaintiffs as Required Pursuant to Section (v)(b)(ii) of the Settlement Agreement filed 5.10.07 for scheduling.

		0.05	5.00	EOL
May-18-07	Process order regarding EITC applications filed 5.16.07 for scheduling.	0.05	5.00	EOL
May-22-07	Correspondence with Attorney Delia Lujan regarding EITC inquiry.	0.25	62.50	ICA
May-23-07	Review email from Attorney Ignacio Aguigui.	0.25	62.50	PCP
May-31-07	Review email from opposing counsel; Email to Attorney Delia Lujan and Attorney Peter Perez regarding upcoming submissions.	0.50	125.00	ICA
	Review emails from Attorney Ignacio Aguigui.	0.25	62.50	PCP
Jun-01-07	Follow up on case status.	0.25	62.50	ICA
	Review various emails regarding joint motion for approval of settlement agreement and joint motion for final certification of class.	0.50	97.50	DSL
Jun-04-07	Conference with Attorney Peter Perez regarding upcoming filings; Teleconference with Attorney Peter Perez and Mike Phillips; Review files.	2.00	500.00	ICA
	Meetings and conferences with Attorney Ignacio Aguigui and Mike Phillips regarding motions pending; Review files and case materials.	1.75	437.50	PCP
Jun-05-07	Follow up regarding status of anticipated filings; Email to Mike Phillips; Conferences.	3.25	812.50	ICA
	Review emails with Phillips; Work on motions.	1.00	250.00	PCP
Jun-06-07	Conference with Attorney Peter Perez regarding case status; Review documents.	2.00	500.00	ICA
	Review multiple emails regarding EITC	1.50	375.00	PCP

	claims; Work on motions; Conference with Attorney Ignacio Aguigui.			
Jun-07-07	Review draft motions; Conference with Attorney Peter Perez.	4.50	1,125.00	ICA
	Work on motions.	4.00	1,000.00	PCP
Jun-08-07	Review draft filings; Conference with Attorney Peter Perez and Attorney Delia Lujan; Telephonic conference with Dan Benjamin.	2.00	500.00	ICA
	Multiple conference and/or calls with Attorney Ignacio Aguigui, Attorney Delia Lujan, Phillips office, Dan Benjamin and court; Work on motions; Work on transmission of motions to court; Meeting with Attorney Anthony Perez.	3.00	750.00	PCP
	Meeting with Attorney Peter Perez and Attorney Delia Lujan regarding case.	0.50	125.00	ACP
	Meeting with Attorney Ignacio Aguigui & Attorney Peter Perez regarding motions for final approval of settlement agreement & motion for final certification of class; Review drafts; Review file regarding definition of class; Propose revisions to class; Teleconference with Attorney Leslie Travis regarding same; Review Simpao Plaintiff application for Attorney's fees and reimbursement of casts; Review Declaration of James L. Canto in support of Simpao Plaintiff application for attorney's costs and fees; Meeting with Attorney Anthony Perez.	3.50	682.50	DSL
Jun-11-07	Review declaration of Kim D. Stephens in Support of Simpao Plaintiff Application for Attorney's Fees and Costs.	0.50	97.50	DSL
Jun-12-07	Review Defendant Lourdes M. Perez's May 2007 Status Report to the Court and Plaintiff as Required Pursuant to Section (V)(b)(ii) of settlement agreement AND Joinder in Petitioners and Respondents in Santos and Torres Motion for Final Approval of Class Action Settlement Agreement.	0.25	48.75	DSL
Jun-21-07	Follow up regarding case.	0.50	125.00	ICA

	Review email from Attorney Ignacio Aguigui.	0.25	62.50	PCP
	Review email from EITC class member seeking help regarding expired check.	0.10	19.50	DSL
Jun-25-07	Review filings regarding final approval, fees and costs.	1.00	250.00	PCP
Jun-27-07	Review order from court.	0.25	62.50	PCP
Jun-29-07	Review and revise documents; Teleconference with counsel regarding stipulation for extension of time; Conference with Attorney Delia Lujan.	3.25	812.50	ICA
	Conference with Attorney Delia Lujan and Attorney Ignacio Aguigui regarding reply brief; Review filings regarding attorneys fees; Review emails regarding reply.	1.00	250.00	PCP
Jul-02-07	Review filings from Simpao group; Email Phillips and Governor.	0.50	125.00	PCP
Jul-03-07	Review declarations filed by Simpao counsel.	0.25	62.50	PCP
	Review declaration of Jonathan D. Selbin in support of the Simpao pleading application for attorney's fees and reimbursement of costs AND declaration of Nancy A. Pacharzina in support of application for attorneys fees and reimbursement of costs.	0.50	97.50	DSL
Jul-10-07	Review email from Phillips; Follow up on same.	0.25	62.50	PCP
	Review DOA's submission of report pursuant to settlement agreement.	0.10	19.50	DSL
Jul-11-07	Follow up on submission of order.	0.25	62.50	PCP
Jul-23-07	Follow up on status of filings.	0.25	62.50	ICA
Jul-24-07	Meeting with Attorney Peter Perez.	0.25	62.50	ICA
	Meeting with Attorney Ignacio Aguigui; Teleconference with Phillips' office.	0.50	125.00	PCP

Jul-26-07	Draft joinder in Santos filings regarding attorneys fees; Review draft filings regarding settlement agreement and approval; Teleconference with counsel; Review file.	5.00	1,250.00	ICA
	Work on filings.	0.50	125.00	PCP
	Review and revise Charmaine Torres' (1) joinder in Santos' 6.22.07 opposition and (2) reply in support of amended motion for attorney's fees and costs; Review (1) Governor and Government of Guam's reply in support of motion for final approval of settlement and response to Simpao Plaintiff objections, (2) Governor and Government of Guam's motion for leave to file reply in support of motion for final approval of settlement and response to Simpao's Plaintiff objections in excess of 20 pages, (3) [proposed] order granting the Governor and Government of Guam's motion for leave to file reply in support of motion for final approval of settlement and response to Simpao Plaintiff objections in excess of 20 pages, and (4) declaration of John P. Camacho.	1.25	243.75	DSL
	Process (1) the Governor and Government of Guam's Motion for Leave to File Reply in Support of Motion for Final Approval of Settlement and Response to Simpao Plaintiff Objections in Excess of Twenty Pages [no oral argument requested] filed 7.26.07, (2) [Proposed] Order Granting [1], (3) the Governor's and Government of Guam's Reply in Support of Motion for Final Approval of Settlement and Response to Simpao Plaintiff Objections filed 7.26.07, (4) Declaration of Lourdes M. Perez in support of [3] filed 7.26.07, (5) Declaration of John P. Camacho in support of [3] filed 7.26.07 for scheduling.	0.05	5.00	EOL
	Process Charmaine R. Torres': (1) Joinder in Santos' 6.22.07 opposition and (2) Reply in Support of Amended Motion for Attorney's Fees and Costs filed 7.26.07 for scheduling.	0.05	5.00	EOL
	Process (1) Joinder in the Governor's and Government of Guam's reply in support of Motion for Final Approval of Settlement and Response to Simpao Plaintiff objections filed	0.05	5.00	EOL

7.26.07, (2) certificate of service filed 7.26.07 for scheduling.

Process (1) Reply in Support of Joint Motion of Petitioners and Respondents in Santos and Torres for Final Approval of Class Action Settlement Agreement filed 7.26.07, (2) Reply in Support of Joint Motion of the Petitioners in Santos and Torres for Final Certification of the EIC Class for Settlement Purposes filed 7.26.07, (3) Certificate of Service filed 7.26.07 for scheduling.	0.05	5.00	EOL
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Jul-28-07	Review filings.	1.00	250.00	PCP
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Aug-02-07	Conference with Tom Fisher; Call from Tom Fisher; Legal Research.	0.75	187.50	PCP
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Aug-09-07	Review cases regarding certification; Teleconference with Attorney Fisher.	1.00	250.00	PCP
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Aug-13-07	Review DRT filings.	0.25	62.50	PCP
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Process (1) Defendant Lourdes M. Perez's July 2007 status report to the court and Plaintiff as required pursuant to Section (V)(b)(ii) of settlement agreement filed 8.13.07; (2) certificate of service filed 8.13.07 for scheduling.	0.05	5.00	EOL
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Aug-14-07	Review July 2007 status report pursuant to settlement agreement filed by Lourdes M. Perez.	0.25	48.75	DSL
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Aug-15-07	Process Marianas Variety news article entitled "Additional Funds Reserved for EITC Payments" dated 8.15.07 for scheduling.	0.05	5.00	EOL
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Aug-23-07	Review (1) Simpao's motion for leave to file response to the government and Torres-Santos' replies to an opposition to final approval of a settlement agreement in excess of ten pages; (2) Simpao's response to reply to response regarding joint motion for final approval of class action settlement agreement; (3) Simpao's response to reply to response regarding joint motion for final certification of the EITC class for settlement purposes and (4) declaration of counsel filed by Thomas J. Fisher on behalf of Simpao in support of	1.00	195.00	DSL
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response to reply regarding joint motion for final approval of class action settlement agreement.

Process (1) motion for leave to file a response to the Government and Torres-Santos' replies to opposition to final approval of a settlement excess of ten pages filed 8.23.07; (2) declaration of Thomas J. Fisher in support of a response to a reply to objections of Simpao and Cruz to government and counsel for petitioner Santos' joint motion for final approval of a class action settlement agreement filed 8.23.07; (3) response to Janice Cruz and Mary Grace Simpao to a reply to an opposition to a joint motion for final certification of EITC class for settlement purposes filed 8.23.07; (4) response to the government and counsel for Santos and Torres's replies to Simpao objections to the settlement filed 8.23.07 for scheduling.

0.05 5.00 EOL

Aug-27-07

Process Marianas Variety Newspaper article dated 8.27.07 entitled "Objectors: One-third of EITC class may not get paid" for scheduling.

0.05 5.00 EOL

Aug-30-07

Conference with Thomas Fisher; Conference with Attorney Ignacio Aguigui.

0.50 125.00 PCP

Review (1) Simpao's motion to order compliance with court's order of June 25, 2007 and (2) declaration of counsel Thomas J. Fisher in support of motion to order compliance.

0.50 97.50 DSL

Process declaration of service filed 8.30.07 for scheduling.

0.05 5.00 EOL

Process (1) motion to order compliance with court's order of 25 June 2007 filed 8.30.07; (2) order granting objector's motions concerning the court order of 25 June 2007; (3) declaration of Thomas J. Fisher in support of objector's motion to enforce the court's order of 25 June 2007 filed 8.30.07 for scheduling.

0.05 5.00 EOL

Aug-31-07

Process response to Governor of Guam to objector Mary Grace Simpao and Janice Cruz's motion to order compliance with court's order of 25 June 2007 filed 8.31.07 for scheduling.

0.10 10.00 EOL

Sep-04-07	Review DRT's joinder in response to Governor of Guam regarding motion to order compliance with Court's order of June 25, 2007.	0.25	48.75	DSL
	Process (1) letter to Honorable Frances Tydingco-Gatewood, Chief Judge from Thomas J. Fisher dated 9.4.07; (2) Declaration of service filed 9.4.07 for scheduling.	0.05	5.00	EOL
	Process order dated 8.31.07 for scheduling.	0.10	10.00	EOL
	Process order filed 8.31.07 for scheduling.	0.10	10.00	EOL
Sep-05-07	Review DRT's joinder in the Governor's and Government of Guam's sur-reply and response to Simpao Plaintiff objections regarding sur-reply pursuant to Court's order of August 31, 2007 in support of joint motion for final approval of class action settlement agreement.	0.25	48.75	DSL
	Process the Governor's and Government of Guam's sur-reply pursuant to the Court's order of 8.31.07 in support of the joint motion for final approval filed 9.5.07 for scheduling.	0.05	5.00	EOL
	Process (1) joinder in the response of Governor of Guam to objector Mary Grace Simpao and Janice Cruz's motion to order compliance with Court's order of 6.25.07 filed 9.4.07; (2) joinder in the Governor's and Government of Guam's sur-reply pursuant to the Court's order of 8.31.07 in support of motion for final approval of settlement and response to Simpao Plaintiff objections filed 9.5.07; (3) certificate of service filed 9.5.07 for scheduling.	0.05	5.00	EOL
Sep-06-07	Review filings by Simpao and governor; Review court order.	0.75	187.50	PCP
	Review Governor and Government of Guam's response to order to show cause.	0.50	97.50	DSL
	Process response to 9.5.07 order to show cause filed 9.6.07 for scheduling.	0.05	5.00	EOL
	Process certificate of service filed 9.6.07 for scheduling.	0.05	5.00	EOL
Sep-07-07	Review order regarding response to order to	0.25	48.75	DSL

show cause; Review DRT's joinder in Gov Guam's response to order to show cause.

Process newspaper article titled "GovGuam faces sanctions over EITC court order" for scheduling.	0.05	5.00	EOL
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Process order filed 9.5.07 for scheduling.	0.05	5.00	EOL
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Process (1) joinder in the Governor and Government of Guam's response to 9.5.07 order to show cause filed 9.7.07; (2) certificate of service filed 9.7.07 for scheduling.	0.05	5.00	EOL
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Sep-10-07	Process Marianas Variety newspaper article entitled "Threat of sanction against GovGuam over EITC withdrawn" dated 9.6.07 for scheduling.	0.05	5.00	EOL
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Sep-11-07	Review settlement agreement, case materials and legal research materials in preparation for fairness hearing issues.	2.00	500.00	PCP
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Process order filed 9.7.07 for scheduling.	0.05	5.00	EOL
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Sep-12-07	Review Lourdes Perez's August 2007 Status Report.	0.10	19.50	DSL
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Process (1) Defendant Lourdes M. Perez's August 2007 status report to the court and Plaintiff as required pursuant to Section (V)(b)(ii) of settlement agreement filed 9.12.07; (2) certificate of service filed 9.12.07 for scheduling.	0.05	5.00	EOL
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Sep-13-07	Review order by Court regarding parties to brief applicability of 26 USC 7430.	0.10	19.50	DSL
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Sep-14-07	Review EITC Order; Follow up coverage of EITC hearing with Attorney Peter Perez and Attorney Delia Lujan.	0.25	62.50	ICA
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Process order filed 9.13.07 for scheduling.	0.05	5.00	EOL
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Sep-17-07	Teleconference with Attorney Phillips regarding upcoming hearing and preparation; Conference with Attorney Delia Lujan regarding same; Teleconference with with Attorney Benjamin regarding same.	1.00	250.00	ICA
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	Prepare for motions hearing; Review emails from parties, counsel; Review case materials.	5.00	1,250.00	PCP
	Meeting with Attorney Ignacio Aguigui regarding fairness hearing; Teleconference with Attorney Ignacio Aguigui and Attorney's Mike Phillips and Leslie Travis regarding fairness hearing strategy; Review email correspondence regarding same.	1.00	195.00	DSL
	Conference with Attorney Ignacio Aguigui.	0.25	48.75	DSL
	Process Marianas Variety newspaper article entitled "EITC fairness hearing will not include attorney's fees" dated 9.17.07 for scheduling.	0.05	5.00	EOL
Sep-18-07	Follow up regarding prehearing conferences with counsel; Correspondence with counsel.	2.00	500.00	ICA
	Prepare for and participate in Teleconference; Review order; Call Phillips; Multiple calls to Calvo and Clark; Call Mantanona; Prepare for motions hearing.	5.00	1,250.00	PCP
	Review file in preparation for fairness hearing.	5.00	975.00	DSL
	Process Simpao objector's request to use electronic equipment filed 9.18.07 for scheduling.	0.05	5.00	EOL
Sep-19-07	Prepare for motion's hearing.	12.00	3,000.00	PCP
	Review file; Attendance at meeting between Plaintiff attorneys and Attorney Dan Benjamin regarding fairness hearing strategy; Prepare for fairness hearing; Review email correspondence between Plaintiff attorneys and government counsel.	5.00	975.00	DSL
	Process fax cover sheet to Lani, District Court from Wendy dated 9.19.07 for scheduling.	0.05	5.00	EOL
Sep-20-07	Review incoming correspondence regarding EITC matters.	0.50	125.00	ICA
	Prepare for and appear at motion's hearing.	10.00	2,500.00	PCP
	Prepare for and attend fairness hearing.	7.00	1,365.00	DSL

	Process Marianas Variety newspaper article entitled "Big crowd for EITC hearing" dated 9.20.07.	0.05	5.00	EOL
Sep-21-07	Prepare for and appear at motion's hearing.	10.00	2,500.00	PCP
	Prepare for and attend fairness hearing.	2.00	390.00	DSL
	Process Marianas Variety newspaper article entitled "EITC settlement decision before Thanksgiving Date" dated 9.21.07.	0.05	5.00	EOL
Sep-22-07	Conferences; Teleconference with Attorney Peter Perez.	1.00	325.00	DJL
	Conference with Attorney David Lujan.	0.25	62.50	PCP
Sep-24-07	Meeting with Attorney Peter Perez and Attorney Ignacio Aguigui.	0.50	162.50	DJL
	Meeting with Attorney Peter Perez and Attorney David Lujan.	0.50	125.00	ICA
	Calls to Mike Phillips; Meeting with Attorney David Lujan and Attorney Ignacio Aguigui.	1.00	250.00	PCP
	Process Marianas Variety newspaper article entitled "Objectors bat for IRS disclosure in EITC case" dated 9.24.07.	0.05	5.00	EOL
	Process (1) declaration filed 9.24.07; (2) certificate of service filed 9.24.07 for scheduling.	0.05	5.00	EOL
Sep-25-07	Follow up regarding EITC issues.	1.25	312.50	ICA
	Process Marianas Variety newspaper article entitled "Objectors: EITC payments will take 5-10 years" dated 9.25.07 for scheduling.	0.05	5.00	EOL
Sep-26-07	Meeting with Mike Phillips; Teleconference with Attorney David Lujan.	1.00	250.00	PCP
Sep-27-07	Review files and billings.	1.25	312.50	ICA
Oct-04-07	Call to Attorney Fisher.	0.25	62.50	PCP
	Review Simpao's Motion to Submit	0.75	146.25	DSL

	Supplemental authority; Review 26 CFR 301.6212-2(a) and (b).			
	Process motion to submit supplemental authority filed 10.4.07 for scheduling.	0.05	5.00	EOL
Oct-09-07	Work on EITC fees and billings issues.	2.00	500.00	PCP
Oct-10-07	Multiple conferences with Attorney Ignacio Aguigui; Continued work on billing and fees issues.	2.50	625.00	PCP
Oct-11-07	Multiple calls to Attorney Phillips and Court; Multiple conferences with Attorney Ignacio Aguigui.	1.25	312.50	PCP
	Review Defendant Lourdes M. Perez's September 2007 Status Report.	0.25	48.75	DSL
Oct-12-07	Review 26 U.S.C. 7430 and research regarding section 7430.	0.75	146.25	DSL
	Totals	1226.65	\$290,852.85	

DISBURSEMENTS

Jul-01-04	Costs for copies	57.00
Aug-06-04	Filing fee	150.00
Aug-27-04	Service of Process Fees	180.00
Oct-01-04	Service of process on Governor's Legal Counsel and AG's Joyce Siguenza	90.00
Oct-31-04	Facsimiles for October 2004	0.40
	Photocopies for October 2004	43.00
Nov-30-04	Facsimiles for November 2004	0.40
	Photocopies for November 2004	20.20
Dec-31-04	Facsimiles for December 2004	0.20
	Photocopies for December 2004	24.60
Jan-31-05	Photocopies for January 2005	1.20
Feb-17-05	Costs for copies at District Court	7.50
	Costs for copies at District Court	14.00
Feb-28-05	On-line Legal Research Charges for February 2005	365.69
	Photocopies for February 2005	23.60
Mar-31-05	Photocopies for March 2005	87.20
Apr-12-05	EITC Case - Photocopies of Mary Grace Simpao v. GovGuam	205.00
Apr-18-05	Costs for research and photocopying	44.00
Apr-30-05	On-line Legal Research for April 2005	1,906.75

	Photocopies for April 2005	114.00
	Photocopies for April 2005	30.80
May-31-05	On-line Legal Research for May 2005	924.36
Jun-21-05	Transcript of Sinpao case	44.00
	Photocopy charges	332.50
Jun-23-05	Photocopy charges	459.50
Jun-28-05	Photocopy charges at District Court	20.50
Jun-30-05	Photocopy charges	696.50
	On-line Legal Research for June 2005	131.25
	Photocopies for June 2005	371.40
Jul-08-05	Photocopy Charges	59.00
Jul-14-05	Photocopy charges	350.50
Jul-31-05	Photocopies for July 2005	7.60
Aug-25-05	Photocopies at District Court	6.50
Aug-31-05	Facsimiles for August 2005.	0.80
	Photocopies for August 2005	0.60
Sep-30-05	Photocopies September 2005	18.60
Oct-31-05	Photocopies October 2005.	4.60
Nov-30-05	Photocopies November 2005	33.00
Dec-31-05	Photocopies for December 2005	89.40
Jan-31-06	Photocopies for January 2006	8.20
	Photocopies for January 2006	3.80
	Facsimile for January 2006	45.00
Feb-28-06	Photocopies for February 2006	1.60
Mar-31-06	On Line Legal Research for March 2006	413.39
	Facsimilies for March 2006	12.80
	Photocopies for March 2006	757.20
	Photocopies for March 2006	51.60
Apr-03-06	JAMS, Inc. Inv.# 1100047320 - Mediation	9,916.67
Apr-30-06	Photocopies for April 2006	169.40
	Photocopies for April 2006	1.00
	Facsimiles for April 2006	4.20
	On Line Legal Research for April 2006	21.75
May-02-06	Inv. 0001141051-100 - Travel Exp. Mediation - Hon. William Cahill	510.77
May-31-06	On Line Legal Research for May 2006	1,288.30
	Photocopies for May 2006	143.80
	Photocopies for May 2006	143.80
	Facsimiles for May 2006.	2.20
Jun-30-06	On Line Legal Research June 2006.	161.00
	Photocopies for June 2006	45.80
Jul-31-06	Photocopies for July 2006	5.00
Aug-31-06	Photocopies for August 2006	184.60
	Facsimile for August 2006	6.60
	On Line Legal Research for August 2006	383.25
Sep-30-06	On Line Legal Research September 2006.	31.50
Oct-31-06	On Line Legal Research for October 2006.	497.58
Nov-30-06	Facsimile for November 2006.	0.60

	Photocopies for November 2006	41.40	
	Facsimilies for December 2006	4.20	
Dec-31-06	Photocopies for December 2006	184.40	
	Photocopies for December 2006	2.40	
	On Line Legal Research for December 2006	1,250.99	
Jan-31-07	Photocopies for January 2007	388.00	
	Facsimiles for January 2007	5.80	
	On Line Legal Research January 2007	366.06	
Feb-28-07	Photocopies for Feb. 2007	6.00	
	Facsimiles for Feb. 2007	0.40	
Mar-31-07	Photocopies for March 2007	21.40	
	Facsimile for March 2007	1.60	
May-31-07	Photocopies for May 2007	4.00	
	Facsimile for May 2007	0.50	
Jun-30-07	Photocopies for June 2007.	240.25	
	Facsimiles for June 2007	4.00	
Jul-31-07	Photocopies for July 2007	407.00	
	On Line Legal Research for July 2007	45.00	
Aug-31-07	Photocopies for August 2007	72.75	
	On Line Legal Research for August 2007.	12.00	
Sep-30-07	Photocopies for Sept. 2007	686.50	
	Pacer On Line Legal Research - September 2007	168.00	
	Pacer On Line Legal Research Copies - 3rd Qtr. September 2007	111.00	
	Totals	\$25,751.21	
	Total Fee & Disbursements		\$316,604.06
	Balance Now Due		\$316,604.06